(2)—RULES UNDER THE COURT FEES ACT, VII OF 1870.*

Rules by Government of India under Sections 26 and 35.

In exercise of the powers conferred by Sections 26 and 35 of the Court Fees Act, 1870, and of all other powers enabling him in this behalf, and in supersession of Notification by the Government of India in the Financial Department, No. 1520, dated 5th March 1875, and all other Notifications on the same subject, the Governor General in Council is pleased to issue the following directions:—

I. When in any case the fee chargeable under the said Act is less than Rs. 10, such fee shall be denoted by adhesive stamps only. Such adhesive stamps shall either be the adhesive stamps bearing the words 'Court Fees,' at present in use, or adhesive stamps of any different shape, size or pattern, bearing the words 'Court Fees,' which may hereafter be issued for use, in supersession of, or in addition to, the adhesive stamps now in use. (Notn. No. 3246, *B. G. G.* 1883, Part I. p. 352, republishing G. of I. Notn. No. 361, 18th April 1883.)

II. When in any case the fee chargeable under the said Act amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps bearing the words 'Court Fees,' adhesive stamps being only employed to make up fractions of less than Rs. 10.

III. If in any case the amount of the fee chargeable under the said Act involves a fraction of an anna, such fraction shall be remitted.

IV. This notification shall take effect on and after the 1st June 1883.

The additional Court Fee payable under Section 19 E of the Court Fees Act † on Probates and Letters of Administration shall be denoted either—

(*a*) by impressed and adhesive stamps in the manner prescribed in Notification No. 361 of 18th April 1883,‡ or (Notn. No. 1522, *B. G. G.*, 1885, Part I., pp. 429-430.)

(*b*) wholly by adhesive stamps of the kind described in Clause I. of Notification No. 361† of 18th April 1883.

The Government of India having in their Notification* in the Department of Finance and Commerce, No. 361, dated 18th April 1883, prescribed the use from 1st June 1883 of adhesive stamps for denoting Court Fees amounting to less than Rs. 10, His Excellency the Governor in Council is pleased in supersession of Government Notification, dated 13th April 1875, published at page 349 of the Bombay Government Gazette of the 15th idem, Part I, to lay down, under Section 27 (*b*) of the Court Fees Act, 1870, the following rules for regulating the number of stamps to be used for denoting any fee chargeable under the said Act:—

*Republished under Government Notification No. 3246, dated 25th April 1883.

I. When, in the case of fees amounting to less than Rs. 10, the amount can be denoted by a single (Notn. No. 3780, *B. G. G.*, 1883, Part I., p. 357.)

* The valuation of suits for the purpose of jurisdiction is perfectly distinct from their valuation for the fiscal purpose of Court Fees. (I. L. R., 4 Bom., 515.)

† *i. e.*, as amended by XIII of 1875.

‡ Republished in Notification 3246, *Bombay Government Gazette*, 1883, Part I., page 352, *vide supra*.

adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values, which may be required to make up the exact amount of the fee.

II. When in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee in combination with adhesive stamps to make up fractions of less than Rs. 10.

III (*a*). Any adhesive stamps which may be used under Rule II shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

(*b*) When two or more impressed stamps are used to make up the amount of the fees chargeable under the Court Fees Act, a portion of the subject-matter shall be written on each impressed stamp so used and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

(*c*) When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamp and on the plain paper shall be attested by the signature of the person or persons executing the document.

The following revised Rules framed under Section 48 of Act XVIII of 1869* and Section 34 of Act VII of 1870, by the Government of Bombay for the purpose of regulating the sale of Court Fees Stamps, for determining the person by whom such sale is to be conducted, and for fixing their remuneration, having been approved by the Governor General of India in Council, are published for general information, in supersession of the Rules published at page 1009 of the *Bombay Government Gazette* of 11th December 1873 :—

(*B. G. G.*, 1874, Pt. I., pp. 690-691.)

1. The Office of the Superintendent of Stamps at Bombay shall be the Head Central Depôt for Court Fees Stamps.

2. Each Huzúr or Collector's Treasury shall be regarded as a Central Depôt. The Treasuries of

* *N.B.*—Act XVIII of 1869 has been repealed by Act I of 1879, but rules made under the former Act remain in force under Section 2 of the latter Act.

Political Agents shall also be Central Depôts for the districts placed under their charge. Each Táluka and Mahál Treasury shall be a Sub-Depôt for Court Fees Stamps.

3. Court Fees Stamps will be sold at all Treasuries in the Bombay Presidency, and by such persons as may be licensed to sell stamps by the Collector or other officer empowered by the Local Government to grant licenses.* The Treasurer of each Treasury, and any salaried persons as may be appointed by the Local Government, shall be *ex-officio* vendors of Court Fees Stamps.

4. *Ex-officio* vendors shall not be required, except in the Town of Bombay to sell Court Fees Stamps of a lower value than 50 rupees each. Court Fees Stamps of lower values shall be sold by the licensed vendors.

5. Every license shall be revocable at any time by the Local Government, or by the authority who granted it. Every license shall specify the name of the licensee, the description of stamps which may be sold under the license, and the place of vend, and it shall be signed by the authority granting it. The license shall be in the form annexed to these Rules.

No licensed vendor shall sell any impressed Court Fee Stamps of the value of Fifty Rupees or upwards except under a license granted to him in this behalf with the express sanction of Government. Such sanction will only be granted when it is deemed necessary for the convenience of the Courts or of suitors.† (Notn. No. 6563, *B.G.G.*, 1883, Pt.I., p. 647.)

6. Court Fees Stamps shall be sold to the public for cash only. Lincensed vendors of such stamps shall receive such a rate of discount as may be ordered by the Local Government, but not exceeding a rate of two rupees per cent. on all purchases of Court Fees Stamps form a Central or Sub-Depôt. Licensed vendors will be required to pay cash for Court Fees Stamps purchased by them. No discount shall be given on account of the purchase by a vendor of any stamp of 50 rupees or upwards in value.

7. Every licensed vendor shall have at all times posted in a conspicuous position outside his place of vend, a sign-board bearing the name of the vendor with the words " Licensed vendor of Court Fees

*Selling Court Fee Stamps without a license is not punishable under section 68 of Act I of 1879. (*Vide* I. L. R., 4 All., 216, and G. R. No. 658 of 28th June 1888, R. D.)

† Memo. from the Remembrancer of Legal Affairs :— The rule does not require that a person who has to pay a Court Fee of Rs. 50 or upwards shall obtain all the impressed stamps or lables necessary to represent the fee from an *ex-officio* vendor or from a stamp-vendor holding a special license. And the rule was not, in my opinion, transgressed if the plaintiff, after having purchased an impressed paper of the value of Rs. 60 (the highest suitable value at the time obtainable) from the local *ex-officio* vendor, used, in order to make up the fee of Rs. 67-8-0, lables which he purchased either then expressely or at any previous time from a licensed stamp-vendor. Nor can it be said that the licensed stamp-vendor transgressed the rule if he sold lables to the plaintiff for Rs. 7-8-0 knowing that he intended to use them for the above purpose, because he was not bound to inquire what purpose the lables were to be put to. The rule merely prohibits the sale by a licensed stamp-vendor of any impressed Court-fee stamp of the value of Rs. 50, or upwards, except under a special license; and no such sale appears to have taken place. (G. R. No. 2821, 14th April 1886, R. D.)

Stamps," in English and in the vernacular of the district. He shall also have in the place of vend the Acts of the Legislature, and the schedules referring to the stamps sold by him, together with these Rules in English and the vernacular, placed so that they can readily be seen and read by purchasers.

8. In the case of impressed stamps, every *ex-officio* or licensed vendor shall write, on the back of every such stamp which he sells, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and his own ordinary signature, at the same time he shall make corresponding entries in register to be kept by him in the form prescribed in Rule 13. No such vendor shall knowingly make a false endorsement on the stamp sold, or a false entry in his register.*

9. Every licensed vendor of the Court Fees Stamps shall, without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the price thereof.

10. No vendor shall sell any stamps the use of which has been ordered by a competent authority to be discontinued. On returning such stamps to the Depôt within six months from the date of such order of discontinuation, he shall be entitled to receive back the value thereof, less any discount which may have been allowed.

11. Every vendor shall keep and render such account as may be prescribed by the Local Government, and shall allow the Collector of the district or any officer duly authorized by such Collector or by the Local Government, at any time, to inspect such account and the register which he is required to keep under Rule 8, and to examine the store of stamps in his possession.

12. Every vendor shall, at any time on the demand of the Collector or other officer duly authorized by the Local Government, deliver up all stamps remaining in his possession; and, if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed.

13. The register required to be kept under Rule 8 shall be in the following form:—

Date.	Description of Stamp.	Value of Stamp.	Name of Purchaser.	Residence of Purchaser.

14. An *ex-officio* vendor of Court Fees Stamps may be required to give security for the proper performance of his duties, if such appear necessary to the head of the office in which the vend of the stamps is to be conducted. The terms of the bond can be specially framed to meet the requirements of the case.

*It appears that adhesive court-fee stamps as well as impressed stamps used under the General Stamp Act or the Court Fees Act can legally be used by persons other than those whose names they bear as purchasers. *See* G. R. 7199, 9th September 1884, R. D., and note to Rule 12 under section 55 of Indian Stamp Act, *supra*.

(*Annexure to Rule* 5.)

The following is the form for the License indicated in Rule 5 :—

No.

To

(Date)

License

You are hereby authorized to sell Court Fees Stamps of the following descriptions (that is to say) :—(here insert description of stamps), at (here insert the number of the house and the name of the street, or court, or district or locality, and the name of the Collectorate, wherein the stamps are to be sold) according to the Rules made under section 48 of the General Stamp Act of 1869, and section 34 of Act VII of 1870.

(Signature of the Officer granting the License.)

NOTE.—This License is revocable at any time by the Government of Bombay or by the Officer granting it.

Rules framed under section 27 *of Act VII of* 1870 *for regulating :* *B.G.G.*, 1873, pp. 1010 to 1012, and *B.G.G.*, 1874, p. 579.

(1) *the supply of stamps to be used under the Act,*

(2) *the number of stamps to be used for denoting any fee chargeable under the Act,*

(3) *the renewal of damaged or spoiled stamps, and*

(4) *the keeping of accounts of all stamps used under the Act.*

1. Court Fees Stamps shall be supplied from the General Stamp Office in Bombay to Central Depôts on indents to be submitted in the Form A. attached to these rules, by Treasury officers or other officers in charge of Central Depôt.

2. Sub-Depôts shall be supplied with Court Fees Stamps from the Central Depôts to which they are subordinate, on monthly indents to be submitted to the Central Depôts in the Form B.

3. Each Central Depôt shall keep a supply of Court Fees Stamps equal to its own probable requirements for two months, in addition to what it is directed to keep for the Sub-Depôts.

4. Each Sub-Depôt shall keep a supply of Court Fees Stamps equal to its probable requirements for one month.

5. (*Superseded by more recent rules given below.*)

6. A Court Fees Stamp shall be held to be damaged or spoiled within the meaning of section 27, clause (*c*), when—

(1) by any accident happening to the same it is rendered spoilt and unfit for use ;

(2) because of some error in the drawing or copying of any writing upon it, or to which it is affixed, the writing is rendered of no avail ;

(3) by reason of death or from any other cause, a transaction, which is intended to be effected by a writing duly stamped with the proper fee, is not completed, and the writing becomes of no avail;

(4) the transaction intended by such writing to be effected has been effected by some other instrument on which the proper fee has been duly paid;

(5) from any error or informality in the drawing up or in the signing of any writing on which the proper Court Fees Stamp has been duly affixed, and cancelled by any officer of any Judicial or Magisterial Court, or of any public officer duly appointed to perform the same, the writing is returned or rejected by the Court or public office to which it was sent or addressed, and the stamp has thereby become unfit for use.

*In such cases, the owner may apply to the Collector of the district for renewal, and the Collector shall renew the stamp accordingly, provided he is satisfied of the sufficiency of the grounds of the applications.

The stamp shall be renewed by the supply, at the option of the applicant, either of one Court Fees Stamp or of two or more Court Fees Stamps in the aggregate of the same value as the spoiled stamp.

7. Accounts of issues and sales of Court Fees Stamps shall be kept at every Central Depôt in such form as may be required by the Local Government.

8. Each Sub-Depôt shall render to the Central Depôt to which it is subordinate a monthly return in Form C., showing the opening balance, the amount of stamps received, the total amount of stamps sold, and the amount of stamps in hand. Each of these items, except the last, should be tested at the Central Depôt, and the amount of stamps in hand should be certified by the head of the office.

9. The proceeds of sales at Sub-Depôts shall be credited to the nearest Treasury as realized, and incorporated each month in the receipts of the Central Depôt as if they had been there realized.

10. In order that there may be no discrepancies between the returns rendered by Collectors to the Superintendent of Stamps, and the actual receipts accruing from the sale of Court Fees Stamps in any month, the accounts and returns of these stamps kept in the Sub-Depôt shall be closed on the dates fixed for the closing of revenue monthly accounts in the tálukas, and the proceedings of the remaining days in the month shall be shown in the accounts and returns of the succeeding month as is done in the case of revenue accounts.

11. Each Central Depôt shall incorporate with its own returns of sales and balance the sales and balances at the Sub-Depôts subordinate to it, in the

* For rules as to refund of value of Court Fee Stamps and Court Fee Adhesive Labels see *infra* p. 345.

same way as if the stamps sold and balances retained at the Sub-Depôts had been sold and retained at the Central Depôt itself.

12. The Superintendent of Stamps shall keep an account of all receipts and issues of Court Fees Stamps in the form now in use, or in any other form which may be prescribed by the Local Government.

13. A monthly return of stamps issued to and returned from Central Depôts shall be furnished by the Superintendent of Stamps to the Accountant General.

A.

Indent on the Superintendent of Stamps, Bombay, for Adhesive Court Fees Stamps.

I request that the undermentioned Adhesive Court Fees Stamps may be sent to me :—

1	2	3	4	5	6		
Description.	Number in Store on date of Indent in Labels.	Number sold in the last six months in Labels.	Number Indented for in Labels.	Number passed by Superintendent in Labels.	Total Value.		
					Rs.	a.	p.
One-anna Adhesive Court Fees Stamps							
Two do. do. ... do. ...							
Three do. do. do. ...							
Four do. do. do. ...							
Six do. do. do. ...							
Eight do. do. do. ...							
Twelve do. do. do. ...							
One Rupee do. do. ...							
Two do. do. do. ...							
(Value to be entered according to requirements).							

(Name of Station)

(Date) *(Designation.)*

B.

Indent on the Huzúr Treasury of for the undermentioned Adhesive Court Fees Stamps required for the Sub-Depôt of

Description.	Number in Sub-Depôt on date of Indent in Labels.	Number sold during one month in Labels.	Number indented for in Labels.	Total Value.		
				Rs.	a.	p.
One-Anna Adhesive Court Fees Stamps						
Two do. do. ..						
Three do. do. ..						
(Value to be entered according to requirements.)						

(Name of Station.)

(Date) *(Designation.)*

C.

Account of Sale and Stock of Adhesive Court Fees Stamps at the Sub-Depôt of *for the month of* 18 :

	1 Anna Labels.	2 Anna Labels.	3 Anna Labels.	4 Anna Labels.	6 Anna Labels.	8 Anna Labels.	12 Anna Labels.	1 Rupee Labels.	2 Rupee Labels.	4 Rupee Labels.	5 Rupee Labels.	7 Rupee Labels.	10 Rupee Labels.	20 Rupee Labels.	40 Rupee Labels.	70 Rupee Labels.	100 Rupee Labels.	200 Rupee Labels.	400 Rupee Labels.	700 Rupee Labels.	1,000 Rupee Labels.	Value. Rs.	a.	p.
Stock in hand at the close of last month																								
Received from the Huzúr Treasury of during the month ...																								
Total ...																								
Sold during the month															/									
Balance ...															/									

(*Name of Station.*)
(*Date*)

(*Designation.*)

RULES UNDER SECTION 20.

(*B. G. G.*, 1875, Pt. I., p. 687.)

The Government of India having approved of the following Rule made by the High Court, Bombay, under Section 20 of the Court Fees Act, VII of 1870, for the Revenue Courts in the Bombay Presidency proper, and sanctioned its acceptance as the Rule contemplated under Section 23 of that Act; it is hereby published for general information :—

The fees chargeable by all Revenue Courts shall be—

(1) for every Notice or Summons, 3 annas; and

(2) for every Warrant of Arrest issued on application of parties, 6 annas.

Section 20 of the Court Fees Act, 1870, empowers the High Court to make rules for the fees of processes issued by Civil and *Revenue* Courts. Although the term "Revenue Court" appears to be falling into disuse, powers of a judicial nature, which under the Regulations of 1827 and subsequent years were exercised by officers considered to constitute such Courts, are still exercised by Revenue officers, and, as may be seen, the term is still retained in the Court Fees and perhaps a few other Acts of later years. There is no objection to the definition, of the term as "any Revenue authority holding, as such, a judicial proceeding."

The Courts of Mámlatdárs acting under Bombay Act III of 1876 are Civil and not Revenue Courts, and an account of the work of these Courts should be embodied in the High Court's Report on the Administration of Justice, the Collectors furnishing the information in the form the High Court may prescribe.

The Revenue officers enumerated in the statement given below,* when acting under the provisions of the law therein quoted, should submit a report of their work to Government and not to the High Court.

The scale of fees prescribed by the High Court under section 20 of the Court Fees Act can be applied to processes issued by the officers above mentioned, unless such processes are issued by the officers *proprio motu*, or at the instance of other officers acting on behalf of Government. (G. R. 5855, J. D., of 5th and 6444 of 30th September 1881).

Note.—The above scale was originally intended to be applicable to the Mámlatdárs' Courts constituted under Act III of 1876, and should still be observed in those Courts. The scale of fees applicable to Courts constituted under the Bombay Civil Courts Act, 1869, is not to be observed in the Mámlatdárs' Courts. *See* Part XVII of this compilation.

3. In formal and summary enquiries under the Land Revenue Code which it is desirable should not be dismissed through default of the parties in furnishing Court-fee or batta for witnesses, the Revenue authority holding the enquiry should accept the petition or complaint and summon the witnesses *proprio motu*. The procedure sanctioned in the Government of India Resolution 3025 of 31st December 1878, published at page 79, No. 121 of the present edition of the High Courts' Circular Orders, should be adopted in such cases as far as practicable. (G. R. 6737 of 11th November 1881, R. D.)

*Statement referred to :—

Designation of Revenue Authorities.	Act under which Revenue Officers hold Judicial Proceedings.
Commissioner, Assistant Commissioner or Deputy Commissioner of Customs.	Act XXIX of 1857 (Land Customs).
Registrars	Act III of 1877 (Registration Act).
Collectors	Act VI of 1878 (Treasure Trove).
Forest Settlement Officers	Act VII of 1878 (Forests).
Commissioners, Assistant Commissioner or Deputy Commissioner of Customs	Act VIII of 1878 (Sea Customs).
Collectors	Act I of 1879 (Stamps).
Manager of the Sind Encumbered Estates ...	Act XX of 1881 (Sind Encumbered Estates).
The Tálukdári Settlement Officer	Act XXI of 1881 (Broach and Kaira Encumbered Estates).
Collectors	Act XIV of 1882 (Civil Procedure Code).
The Tálukdári Settlement Officer	Bombay Act VI of 1862 (Ahmedabad Tálukdárs' Relief).
Collectors	Bombay Act II of 1863 (Claims to exemption from payment of revenue).
Do.	Bombay Act VII of 1863 (Summary Settlement of claims to exemption from payment of revenue).
Do.	Bombay Act III of 1874 (Hereditary Offices).
The Collector of Bombay	Bombay Act II 1876 (Land Revenue, Bombay City).
Collectors	Bombay Act III of 1878 (License tax).
Do.	Bombay Act V of 1878 (Abkári).
Commissioners, Survey Commissioners, Collectors, Superintendent of Survey, Survey Settlement Officers.	Bombay Act V of 1879 (Bombay Land Revenue Code).
Canal Officers, Collectors, and Commissioners ...	Bombay Act VII of 1879 (Irrigation).
Commissioners	Factories Act of 1881.

4. Postage charges on all processes, notices and such other documents as are issued from any judicial or revenue Court are to be defrayed by means of postage service stamps and not to be levied from the parties. (G. R. 2711, J. D., of 29th April 1882.)

5. Circular No. 83, at pages 46 and 47 of the High Court's Civil Circulars as to the scale of fees to be levied in the partition of estate by the Collector having been cancelled, Collectors are left free to use their powers under the Bombay Land Revenue Code for the levy of the costs of the partition in execution of a Civil Court's decree of estates paying revenue to Government. (G. R. 1993, 14th April 1890, J. D.)

6. As to proceedings under section 320 of the Civil Procedure Code, *see* the additional order given in Part XV of this compilation.

REDUCTION AND REMISSION OF COURT-FEES BY THE GOVERNOR GENERAL IN COUNCIL.*

(Notn. No. 7019, *B. G. G.*, 1889, Pt. I, p. 807, republishing 4650 G. of I., of 10th September 1889.)

Under section 35 of the Court-fees Act, VII of 1870, and in supersession of all previous notifications under that section, the Governor General in Council has been pleased to make the reductions and remissions hereinafter set forth, namely:

A.—General for the whole of British India.

(1) to remit the fees chargeable on applications presented to a Collector for refund of the amount paid to the Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use, and on applications for renewal of stamped paper which has become spoiled or unfit for use;

(2) to remit the fees chargeable on applications in writing relating exclusively to the purchase of salt which is the property of the Government;

(3) to direct that, when a plaint disclosing a reasonable case on the merits is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer without summoning the defendant, rejects it not for any substantial defect but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded;

(4) to remit the fees chargeable on—

(*a*) copies of village settlement-records furnished to land holders and cultivators during the currency or at the termination of settlement-operations;

(*b*) lists of fields extracted from village settlement-records for the purpose of being filed with petitions of plaint in Settlement Courts;

Provided that nothing in this clause shall apply to copies of judicial proceedings, or to copies of village or settlement-records (other than lists of fields extracted as aforesaid) which may be filed in any Court or office;

(5) to declare that the fee chargeable on a plaint filed in a suit for possession of immoveable property under section 9 of the Specific Relief Act, I of 1877, shall be one-half of the amount prescribed in the scale of fees for plaints mentioned in article 1 of the first schedule;

(6) to direct that the fee chargeable on appeals from orders under section 244 of the Code of Civil Procedure, Act XIV of 1882, shall be limited to the amounts chargeable under article 11 of the Second Schedule;

(7) to remit the fees chargeable on security bonds for the keeping of the peace by, or good behaviour of, persons other than the executants;

(8) to remit the fee payable under article 1, clause (*c*), of the Second Schedule on an application or petition presented to a Chief Commissioner, when the application or petition is accompanied by a petition to the Government of India and contains merely a request that that petition may be forwarded to the Government of India;

(9) to remit the fees chargeable under articles 6, 7 and 9 of the First Schedule on copies furnished by Civil or Criminal Courts or Revenue Courts or Offices for the private use of persons applying for them:

Provided that nothing in this clause shall apply to copies when filed, exhibited or recorded in any Court of justice or received by any public officer;

(10) to remit the fees chargeable, under paragraph 4 of clause (*a*) and paragraph 2 of clause (*b*) of article 1 of the Second Schedule, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount:

Provided that the application is made within three months of the date on which the deposit first became payable to the party making the application.

* For reductions and exemptions under the Stamp Act—*vide infra* p. 328.

(11) to remit, with reference to clause xi of section 19 of the Act, the fees chargeable on applications for leave to occupy under direct engagement with the Government land of which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold the land;

(12) to remit the fees chargeable on application for loans under the Land Improvement Loans Act, XIX of 1883, or the Agriculturists' Loans Act, XII of 1884:

(13) to remit the fee chargeable on an application made by a person to the Collector under the second paragraph of section 39 of the Indian Stamp Act, I of 1879, for the return to that person, or to the registration-officer who impounded it, of a document impounded and sent to the Collector by a registration-officer;

(14) to remit the fee chargeable on an application made for transfer of a stock-note from one circle to another under paragraph 6 of Resolution No. 2566, dated the 20th August 1885;

(15) to remit the fees chargeable on the following documents, namely:

(*a*) copy of a charge framed under section 210 of the Code of Criminal Procedure, 1882, or of a translation thereof, when the copy is given to an accused person;

(*b*) copy of the evidence of supplementary witnesses after commitment, when the copy is given under section 219 of the said Code to an accused person;

(*c*) copy or translation of a judgment in a case other than a summons-case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said Code to an accused person;

(*d*) copy or translation of a judgment in a summons-case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail.

(*e*) copy of an order of maintenance, when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid;

(*f*) copy furnished to any person affected by a judgment or order passed by a Criminal Court of the Judge's charge to the jury, or of any order, deposition or other part of the record, when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment;

(*g*) copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court;

(*h*) copies of all documents which any such Advocate, Pleader or other person is required to take in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings;

(*i*) copies of judgments or depositions required by officers of the Police Department in the course of their duties;

(16) to direct that the fee chargeable—

(*a*) on an application to a Collector, or to any officer or person discharging all or any of the functions of a Collector, with respect either to liability to assessment or to the amount of an assessment under Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*), and

(*b*) on a copy of an order passed under section 26 of the same Act,

shall be limited to one anna;

(17) to remit the fee chargeable on an application presented by any person for the return of a document filed by him in any Court or public office;

(18) to direct that, when a part of an estate paying annual revenue to the Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the value of the subject-matter of a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of that part shall, for the purposes of the computation of the amount of the fee chargeable in the suit, be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share;

(19) to direct that, if the amount of the fee chargeable in any case involves a fraction of an anna, the fraction shall be remitted, except where otherwise expressly provided by this notification;

Special for the Bombay Presidency only.

(24) to remit the fees chargeable under the Second Schedule on agreements required by Rule 75 of the rules made by the Governor of Bombay in Council under clause (*i*) of section 214 of the Bombay Land Revenue Code (Bombay Act V of 1879);

(25) to direct that the fee chargeable on a plaint presented under the Mámlatdárs' Courts Act (Bombay Act III of 1876) shall not exceed eight annas;

(26) to reduce to a uniform rate of four annas per copy the fee chargeable under article 7 of the First Schedule on copies of decrees or orders having the force of a decree issued by Mámlatdárs under the Mámlatdárs' Courts Act (Bombay Act III of 1876);

(27) to remit the fees chargeable under article I of the Second Schedule on all applications made to a Collector or other Revenue-officer, or to the Chief Controlling Revenue authority, by any of the undermentioned political pensioners, being the eldest sons or representatives of the ex-Amirs of Sind and Sirdars of note :

District.	Number and Names of Pensioners.
Karáchi ...	1. Jám Murad Ali, son of Jám Mehr Ali, Jokia.
Hyderabad ...	1. His Highness Mir Hasan Ali Khan, son of Mir Nasir Khan, Tálpur. 2. His Highness Mir Nur Muhamad Khan, son of Mir Hassan Ali Khan, Tálpur. 3. His Highness Mir Fateh Khan, son of Mir Sher Muhammad Khan, Tálpur.
Shikárpur ...	1. Mir Imám Baksh Khan, son of Mir Muhammad Hasan Khan. 2. Mir Walidad Khan, son of Mir Muhammad Hasan Khan. 3. Mir Ahmed Khan, son of Mir Muhammad Hasan Khan. 4. Mir Fazl Hasan Khan, son of Mir Sohrab Khan. 5. 3rd Dehra of the late Mir Muhammad Hasan Khan. 6. 1st Dehra of the late Mir Sohrab Khan. 7. 2nd Dehra of the late Mir Sohrab Khan. 8. Mir Najaf Ali Khan valad Mir Ali Akbar Khan. 9. Abdul Kadir Khan valad Mir Ali Akbar Khan.
Shikárpur—*continued.*	10. Mir Ali Madat Khan, son of Mir Nasir Khan. 11. Mir Ali Ahmed Khan valad Mir Nasir Khan. 12. Bibi Vilayat, 2nd Dehra of the late Mir Nasir Khan. 13. Chand Bibi, 3rd Dehra of the late Mir Nasir Khan. 14. Naz Bibi, 2nd Dehra of the late Mir Muhammad Ali Khan. 15. Mir Mubarak Khan valad Mir Wali Muhammad Khan. 16. Mir Gul Hasan Khan valad Mir Wali Muhammad Khan. 17. Mir Khan Muhammad Khan valad Mir Wali Muhammad Khan. 18. Mir Yar Muhammad Khan valad Mir Wali Muhammad Khan. 19. Bibi Chanae, 1st Dehra of Mir Wali Muhammad Khan. 20. Mir Ali Baksh Khan valad Mir Fazl Muhammad Khan. 21. Mir Amir Baksh Khan valad Mir Fazl Muhammad Khan. 22. Mir Gulam Murtaza Khan valad Mir Chakar Khan. 23. Chief Dehra of the late Mir Ali Muhammad Khan. 24. 2nd Dehra of the late Mir Ali Muhammad Khan.

(28) to remit the fees chargeable on plaints under section 16 of the Dekkhan Agriculturists' Relief Act, XVII of 1879, except in the district of Sátára, where the said fees shall be reduced to one-half;

(29) to remit the fees chargeable in respect of the documents specified in the First or Second Schedule in the case of suits for the redemption of mortgaged property when the plaintiff or, where there are several plaintiffs, any one of the plaintiffs is an agriculturist, and when such suits are instituted within the districts of the Bombay Presidency in which the Dekkhan Agriculturists' Relief Act, XVII of 1879, is in force, except in the district of Sátára, where the said fees shall be reduced to one-half;

(30) to remit the fees chargeable in respect of powers-of-attorney furnished to relatives, servants or dependents under section 68 of the Dekkhan Agriculturists' Relief Act, XVII of 1879;

(31) to remit the fees chargeable in respect of the documents specified in the First or Second Schedule in the case of suits instituted before village-munsifs under Chapter V of the Dekkhan Agriculturists' Relief Act, XVII of 1879;

(32) to remit the fees chargeable in respect of proceedings taken under section 19, second clause, of the Dekkhan Agriculturists' Relief Act, XVII of 1879;

(33) to remit the fees chargeable in respect of proceedings in matters relating to insolvency under Chapter IV of the Dekkhan Agriculturists' Relief Act, XVII of 1879;

(34) to reduce to one-half the fees chargeable in the case of suits to which Chapter II of the Dekkhan Agriculturists' Relief Act, XVII of 1879, applies, except suits of the description mentioned in section 3, clause (*w*) or clause (*x*), of that Act to which an agriculturist is not a party :

Provided that, when the reduced fee amounts to a fraction of an anna, the fee chargeable shall be one anna;

(35) to remit the fees chargeable on copies of documents furnished by a Court of Session or the High Court in the Presidency of Bombay, or by the Sadar Court in Sind, to a pleader appointed by the Court to defend a person accused of murder;

Special for the Bombay Presidency, Bengal, the North-Western Provinces and Oudh, the Punjáb, Lower Burma, the Central Provinces, Ajmere and Coorg.

(48) To direct that, whenever, upon payment of the full fee, a certificate of administration has been granted under Act XL of 1858 (*an Act for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal*) or Act XX of 1864 (*An act for making better provision for the care of the persons and property of Minors in the Presidency of Bombay*), and a fresh certificate is for any reason subsequently granted in respect of the same estate, no fee shall be chargeable upon the fresh certificate so granted.

RULES FOR THE REFUND OF VALUE OF IMPRESSED COURT-FEE STAMPS AND ADHESIVE LABELS.

In supersession of all existing orders on the subject, the Governor General in Council is pleased to authorise the refund of the value of impressed Court-fee stamps and of Court-fee adhesive labels in accordance with the following rules :—

1 (*a*) When any person is possessed of impressed Court-fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended, or

(*b*) When any person is possessed of two or more (or in the case of denominations below Rs. 5, four or more) Court-fee adhesive labels *which have never been detached from each other* and for which he has no immediate use,

the Collector shall, on application, repay to him the value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled and proving to the Collector's satisfaction that they were purchased by him with a *bonâ fide* intention to use them, that he has paid the full price thereof and that they were so purchased or, in the case of impressed Court-fee stamps, so purchased, spoiled or rendered useless, within the period of six months preceding the date on which they are so delivered. Provided that Local Governments may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or, also in the case of impressed Court-fee stamps, within one year from the date on which the stamps were spoiled or rendered useless. The Local Governments may at their discretion delegate this power to any subordinate authority.

"2. When a licensed vendor surrenders his license or dies, the Collector may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps and labels, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee; or he may issue stamps and labels of other values in exchange, provided that, in the case of adhesive Court-fee labels their value may not be refunded nor stamps and labels of other values issued in exchange, unless, in cases where the value of each label is not less than Rs. 5, there are at least two such labels which have never been detached from each other; and in cases where the value of each label is less than Rs. 5 unless there are at least four such labels which have never been detached from each other.

"3. When adhesive labels are attached to impressed sheets of Court-fee stamps in accordance with the directions contained in Notification by the Government of India in this Department, No. 361, dated the 18th April 1883, such labels should be regarded as impressed stamps for the purposes of refund under these rules. (Government of India, Resolution No. 132, dated 11th January 1888, quoted by the Bombay Government Resolution No. 819, dated 6th February 1888, R. D.)

ORDERS AND OPINIONS IN CONNECTION WITH THE COURT-FEES ACT.

Schedule I.—Article 9.

Proceedings under B. Act III of 1874.

Letter from the Acting L. R.:—"A Court-fee is leviable under Article 9 of Schedule I of VII of 1870 (the Court Fees Act) in respect of all orders or proceedings passed after investigation under Bombay III of 1874.

"2. It may be doubted whether proceedings or orders under the Bombay Hereditary Offices Act come within the meaning of the word 'revenue' used in Article 9 of Schedule I of Act VII of 1870. But if an investigation has been made, they would be covered by the word 'judicial' in that article (Section 71 of Bombay III of 1874).

"3. Purely departmental or office orders in which there is no investigation or appeal such as orders under section 64 (*c*) and mere orders to register facts already recorded according to law or under the orders of Government (section 76) are of course not within the meaning of Article 9 of Schedule I of the Court Fees Act as they are neither Revenue nor Judicial orders, and no copies of mere *orders* from an office unless they come under the description of an 'account, statement, report or the like,' are liable to fees." (G. R. No. 1885, 9th March 1889, R. D.)

Sub-Registrar's reasons for refusing a document not revenue or judicial record.

Memo. from the L. R.:—"The record of a Sub-Registrar's reasons for refusing to admit a document to registration is not 'a revenue or judicial proceeding' within the meaning of Article 9, Schedule I. of the Court Fees Act, and certified copies of such reasons are properly chargeable with stamp-duty under Article 22, Schedule I. of the General Stamp Act." (G. R. No. 2752, dated 12th April 1886, R. D.)

Memo. from the L. R.:—"The Inspector-General of Registration's question turns upon whether letters of administration are a 'judicial proceeding' within the meaning of Article 9, Schedule I of the Court Fees' Act (VII of) 1870 or not. In my opinion they are not, and therefore, copies of letters of administration are, I think, rightly charged with stamp-duty under Article 22, Schdule I. of the General Stamp Act and not with a Court-fee." (G. R. No. 8714, dated 10th December 1886, R. D.)

Schedule I.—Article 22.

Article 22 of Schedule I of the Indian Stamp Act, 1879, "must refer to copies of, or extracts from, records which a public officer is bound by law to keep." It is quite clear that the law in question must be the law for the time being in force in British India. (G. R. No. 4091, dated 5th July 1887, R. D.)

Schedule II.— Article I, Clause b.

"The Mámlatdárs Courts Act does not require defendants to file written statements, nor is it contemplated by that Act that a written statement should ever be put in. The Mámlatdár is apparently expected by examination of the defendant, or his pleader, to ascertain what his defence is. But if in a rare case the Mámlatdár permits the defendant to file a written statement, there is nothing in the Court Fees Act, that renders such a statement liable to a court-fee. If it takes the form of an application or petition, then, under the second paragraph of clause (*b*), Article 1 of Schedule II of the last-named Act, it will be liable to a court-fee of 8 annas." (G. R. No. 1267, dated 11th February 1885, R. D.)

Applications.

Full Stamp Duty on Reminders.

The practice of affixing a one-anna court-fee stamp to applications or petitions of the nature of reminders should be discontinued, and in future the full stamp duty authorized by law should be required thereon. (G. R. No. 6322, dated 13th September 1882, R. D.)

Reports are not Applications.

An Inámdár's report on attaching a defaulter's property under section 90, Bombay Land Revenue Code, is not an application and does not require to be stamped. (G. R. No. 987, dated 11th June 1882, R. D.)

Notices to Municipalities are not Applications.

Memo. by L. R. :—The notice required by section 33 of the Bombay District Municipal Act is not an application or petition within the meaning of Schedule II, Article I (*a*), paragraph 3 of the Court Fees Act, 1870, and is therefore not liable to payment of a court-fee. (G. R. No. 4408, dated 19th June 1884, J. D.).

Optional Applications.

"No formal application seems necessary either for the adjournment of an Income Tax appeal or to inform the court that a compoundable offence (not being one under sections 324, 335, 337 or 338, Indian Penal Code) has been compounded. In the case of offences under these four sections formal application to compound appears requisite.

"To requests which need not be made as formal applications the first two paragraphs of High Court Circular 52 A of 19th February 1884 (published on page 150 of the *Government Gazette* for that year) appear applicable. For convenience of reference they are transcribed below :—

"'As the law does not require any formal application to be made for the return of documents under section 142 or section 144 of the Code of Civil Procedure, they may be returned to the persons entitled to receive them on their oral request, and on taking their receipt in writing in the usual form.

'In case any such person chooses to make his request in writing, the paper, as this is optional, need bear no stamp.'" (G. R. No. 66, dated 5th January 1888, R. D.)

Affidavits.

Report by the Remembrancer of Legal Affairs :—

"Government Resolution No. 2308 of 12th June 1871 does not, in terms, apply to affidavits. It refers to 'powers-of-attorney or other like documents.' An affidavit is scarcely *ejusdem generis* as a power-of-attorney, but, in Sind and possibly elsewhere also, the Resolution has been understood as applying to affidavits. It is competent, I think, to Government now to reconsider the Resolution and direct specifically whether it shall be held applicable to these documents or not.

"2. The Judicial Commissioner doubts 'whether it would be lawful for Government to direct that any particular class of officer administering the oath of a declarant of an affidavit should not certify that he has done so till a Court-fee label of one rupee is attached to the affidavit on account of his signature.' The Resolution requires the payment of a fee by way of a charge for certain services rendered by public officers to private individuals over and above any official obligation imposed upon such officers by law. I am not aware of any law which imposes upon any Court or public officer the duty of attesting affidavits. If Government permit their officers to attest such documents, it is, I think, open to Government to require the convenience to the applicants and the loss of the public officers' time to be paid for. Section 197 of the Civil Procedure Code indicates what public functionaries may administer the oath of a declarant in the case of any affidavit under that Code, but it does not require any of the said functionaries, on application, to administer the oath to a declarant and attest his affidavit and there is nothing in its provisions which appears to me to be inconsistent with the requirement of Government that a charge shall be paid for the attestation. The second paragraph of section 196 of the Civil Procedure Code, on the other hand, recognizes that affidavits cannot be made without 'cost.'" (G. R. No. 429, dated 21st January 1887, J. D.)

Report by L. R. :—"Affidavits are chargeable under Article 3, Schedule I. of Act I of 1879, with a stamp-duty of one rupee, except when made in the circumstances under which Article 1 of Schedule II. of that Act declares them to be exempt.

"Affidavits are not chargeable with a Court-fee, not even those affidavits which by reason of their being made 'for the immediate purpose of being filed or used in any Court or before the officer of any Court' are exempt from stamp-duty. The reason for affidavits made for judicial purposes being exempt from Court-fee as well as stamp-duty is, perhaps, to be found in the fact that, by section 19, Clause XIV. of Act VII of 1870, applications in respect of the production or filing of such affidavits are expressly rendered liable to a Court-fee." (G. R. No. 4374, 28th July 1887, J. D.)

Fees on Affidavits to be distinguished from Stamp Duty and Court-fees.

Memo. by Acting L. R. :—Government may legally require the payment of the prescribed fee in respect of affidavits sworn under section 197 of the Civil Procedure Code and attested by the officers before whom they are sworn.

The fees to be taken under the paragraphs of the preceding Resolution are not stamp duties or court-fees, but mere charges for the services which Government allows its servants to perform for the convenience of the public, though they are not bound by law to perform them.

As the Resolutions are not based on the Court Fees Act, 1870, or Indian Stamp Act, 1879, they do not affect and are themselves unaffected by, the provisions of section 6 of the former Act, or section 34 and Schedule II., Article 1, of the latter Act. (Section 6 of VII of 1870 and section 34 of I of 1879 render inadmissible in Courts of Justice any document or instrument not stamped as required under the Schedules to those Acts. Schedule II of I of 1879 exempts from stamp duty affidavits used for certain purposes). Therefore, on the one hand, the non-payment of a fee, chargeable under the above Resolutions on an affidavit, could not affect its admissibility, and, on the other, the exemption of an affidavit from stamp-duty under the Stamp Act does not disentitle Government to charge a fee for the services of the officer who attests the affidavit, a service which he is not *bound* by any law to perform. (G. R. No. 853, 14th February 1889, J. D.)

Native Chiefs, not exempt from Stamp Laws.

Whenever a Chief, Tálukdár, or any person of rank invokes the authority of a British officer, especially on account of property situated, or transactions effected, in British territory, he must do so subject in every respect to the laws and regulations applicable to British Subjects. When an application made to British Courts or officers is such, that a particular form, stamp, or procedure is required by law, the functionary is not at liberty to dispense with, and thus to proclaim himself superior to, the law. So also on the part of the applicant, his application implies for the purpose in hand a submission to the law, and to the system of law with its accessories which he invokes, and he cannot, as an applicant or suitor, demand terms differing from those prescribed by law. (G. R. No. 2740, 17th April 1888, P. D.)

Copies

Memo. by the L. R. :—"Article 8, Schedule I. of the Court Fees Act, applies only to a copy which is (1) a copy of a document liable to stamp-duty under the General Stamp Act, and (2) which is left by a party to a suit or proceeding in place of the original withdrawn. It does not apply to copies of documents on plain paper which are not produced in original by reason of their being entries in books or such as would not become void or useless by force of the decree. These copies are not certified copies and,—the original documents not having been filed according to law,—cannot be said to have been left in place of the original documents withdrawn as contemplated by Article 8 of Schedule 1 of the Court Fees Act." (G. R. No. 1608, 27th February 1886, R. D.)

Cancellation of Stamps.

"Section 26 of the Court Fees Act contemplates that the stamps to be used to denote any fee chargeable under that Act may be either impressed or adhesive or partly impressed and partly adhesive; and yet section 30 enacts that the stamp is in every case to be cancelled before the document which bears it is acted upon in any Court or office. From this the necessary inference is that the Legislature intended the figure-head of the stamp to be punched out whether the stamp is adhesive or impressed, and this direction of the law is binding upon all courts and offices." (G. R. No. 6641, dated 8th September 1883, R. D.)

Destruction of Court Fee Registers.

"The High Court has recently framed rules for the destruction of useless records of District and Subordinate Courts (including Courts of Village Munsiffs under Act XVII of 1879) which have been forwarded for the sanction of the Government of India; Rules 12 and 13 of those rules provide that Court-fee books and daily registers of Court-fees realized in the said Courts should be destroyed after the expiration of six years; Government are of opinion that registers of Court-fees kept in the Revenue Courts and offices should also be preserved for six years." (G. R. No. 8624, 19th December 1887, R. D.)

Register Books.

It is incumbent on all Revenue officers to keep a register of Court-fees received by them and Government see no reason to make an exception in favour of the Forest Department. (G. R. No 2150, dated 7th April 1888, R. D.)